

## Example Audit Report Tables

NOTE: These examples are designed to illustrate sample tables for Focused Assessment audits. These sample tables should be adjusted as appropriate and used in all audit reports when substantive testing is done.

### Example for ACT:

Sample Design	
Area	Classification
Approach:	Judgmental Sampling
Why Chosen:	There is a desire to concentrate audit effort in a specific problem area revealed by a previous sample or other source of information. In addition, the sampling frame is very small and therefore, it is possible to review most of the frame value without statistical sampling. The sample results can be used to determine the level of compliance and amount of revenue loss.
Frame:	All ACS Entry Lines with High Risk Classifications for Fiscal Year Ended December 31, 2003
Frame Size:	132
Frame Value:	\$11,895,002
Frame Duty:	\$375,447
Sample Size:	101
Sample Value:	\$10,755,954
Sample Duty:	\$353,112

**Example for Follow-up:**

Sample Design	
Area	Classification
Approach:	Judgmental Sampling
Why Chosen:	There is a desire to concentrate audit effort in a specific problem area revealed by a previous sample or other source of information. In addition, the sampling frame is very small and therefore, it is possible to review the entire frame. The sample results can be used to determine the level of compliance and amount of revenue loss.
Frame:	All ACS Entry Lines with High Risk Classifications for the 6 Months Ended February 29, 2004 (the Period after CIP Implementation)
Frame Size:	63
Frame Value:	\$5,852,334
Frame Duty:	\$190,225
Sample Size:	63
Sample Value:	\$5,852,334
Sample Duty:	\$190,225

**Example for ACT or Follow-up:**

Sample Design	
Area	9802.00.80
Approach:	Variable Dollar Unit Sampling
Why Chosen:	The testing is substantive in nature and the sample results can be used to compute the level of compliance and project revenue loss.
Frame:	9802.00.80 ACS Entry Lines for Fiscal Year Ended December 31, 2003
Frame Size:	2,295
Frame Value:	\$23,876,544
Frame Duty:	\$0
Sample Size:	65
Sample Value:	\$689,742
Sample Duty:	\$0

**Example for ACT or Follow-up:**

<b>Sample Designing Parameters</b>	
Area	Classification
Approach:	Variable Physical Unit Sampling Stratified by Value (4 Strata)
Why Chosen:	The testing is substantive in nature and the sample results can be used to compute the level of compliance and project revenue loss.
Frame:	ACS Entry Lines for the Fiscal Year Ended December 31, 2003
Frame Size:	12,988
Frame Value:	\$163,931,095
Frame Duty:	\$7,165,083
Sample Size:	104
Sample Value:	\$1,455,194
Sample Duty:	\$64,721

**Example for ACT or Follow-up:**

<b>Sample Design</b>	
Area	ADD/CVD
Approach:	Attribute Discovery Sampling
Why Chosen:	The area is very sensitive and any error would constitute a failure of the universe. In addition, if errors exist, the sample results can be used to compute the level of compliance and project revenue loss.
Frame:	ACS Entry Lines With Merchandise Potentially Subject to ADD/CVD for the Fiscal Year Ended December 31, 2003
Frame Size:	3,794
Frame Value:	\$48,982,005
Frame Duty:	\$2,502,980
Sample Size:	89
Sample Value:	\$1,182,721
Sample Duty:	\$58,308

**Example for ACT or Follow-up:**

<b>Sample Design</b>	
Area:	Value
Approach:	Variable Physical Unit Sampling Stratified by Expense Account
Why Chosen:	The testing is substantive in nature and the sample results can be used to compute the level of compliance and project revenue loss.
Frame:	Selected General Ledger Expense Accounts
Stratum 1:	Design Samples Expense Account 92500
Stratum 1 Size:	1588
Stratum 1 Value:	\$584,662
Sample 1 Size:	30
Sample 1 Value:	\$13,405
Stratum 2:	Art Design Expense Account 92700
Stratum 2 Size:	1,390
Stratum 2 Value:	\$3,087,712
Sample 2 Size:	45
Sample 2 Value:	\$95,823
Stratum 3:	Tool Parts Expense Account 93100
Stratum 3 Size:	637
Stratum 3 Value:	\$2,874,144
Sample 3 Size:	35
Sample 3 Value:	\$162,426
Stratum 4:	Miscellaneous Expense Account 95500
Stratum 4 Size:	264
Stratum 4 Value:	\$653,009
Sample 4 Size:	15
Sample 4 Value:	\$37,591